

GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

Motor Vehicles – Transport Department – Andhra Pradesh Motor Vehicles Taxation Rules 1963 – Amendments – Orders – Issued.

TRANSPORT, ROADS & BUILDINGS (TR.I) DEPARTMENT

G.O.Ms. No. 138

Dated: 04-10- 2010.

Read the following:

1. From the Transport Commissioner, Hyderabad Lr. No. 2480/S/2009, Dated 16.02.2010.
2. From the Transport Commissioner, Hyderabad Lr. No. 6136/S/2006, Dated 11.03.2010.
3. Andhra Pradesh Act No.11 of 2010.

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ORDER:

The following notification will be published in an Extra Ordinary Issue of Andhra Pradesh, Gazette Dated: 07-10-2010.

NOTIFICATION

In exercise of the powers conferred by Section 16 of the Andhra Pradesh Motor Vehicles Taxation Act, 1963 (Andhra Pradesh Act 5 of 1963), the Governor of Andhra Pradesh hereby makes the following amendments to the Andhra Pradesh Motor Vehicles Taxation Rules, 1963 issued in G.O. Ms. No. 600, Home (Tr.II) Department, dated the 25th March, 1963 and as amended from time to time.

AMENDMENT

In the said rules:-

- I. after rule 6, the following shall be inserted namely:-

“Rule 6-A. Assessment of the Additional Tax payable under Section 3-A of the Andhra Pradesh Motor Vehicles Taxation Act, its payment and recovery:-

- (1) When a motor vehicle is found misused or used not in accordance with the purpose for which the vehicle was registered, or the permit was granted, attracting higher rate of tax as a vehicle falling of in another category or class, the Licensing Officer of the jurisdiction in which it was found or the Licensing Officer on whose rolls the vehicle stands registered shall issue or cause to be issued a notice to the registered owner or the permit holder or person in control of the vehicle, as the case may be, to show cause and explain as to why additional tax as mentioned in the notice shall not be levied and collected from him duly giving him at least seven days time to submit his reply.
- (2) (a) After the receipt of the reply from the registered owner or the permit holder or the person in control of the vehicle, the Licensing Officer should after perusal of the records concerned and after making such enquiry, as deemed fit in the facts and circumstances of the case, shall decide, whether or not additional tax is leviable under Section 3-A of the Andhra Pradesh Motor Vehicles Act, 1963. If no additional tax is leviable based on the facts of the case, no further action shall

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be taken. If it is decided that additional tax is leviable, demand notice shall be issued to the registered owner or the permit holder or the person in control of the vehicle as the case may be, directing him to pay the additional tax stated in the demand notice within “10” days from the date of receipt of the said notice.

- (b) If no reply is received from the registered owner or permit holder or person in control of the vehicle to the notice issued to show cause, it should be construed that he has no explanation to offer and further action based on the facts and merits of the case shall be taken.
- (3) If the registered owner or the permit holder or the person in control of vehicle, as the case may be, requests the Licensing Officer to give him an opportunity of being heard, it shall be given and only after the hearing, decision shall be taken whether demand should be raised or not.
- (4) The additional tax proposed to be levied in the Show Cause Notice issued as per sub-rule (1) of this rule or levied in the Demand Notice issued as per sub-rule (1) of this rule shall be a sum equal to the difference of amount between the tax already levied and collected and the tax, which shall be leviable in respect of such vehicle falling in another category.
- (5) The additional tax demand shall be paid within the time stipulated in the form of a Demand Draft drawn in favour of the Secretary, RTA concerned or in any manner as prescribed in the Rules.
- (6) If the additional tax demanded is not paid within the stipulated time, penalty shall be leviable by the Licensing Officer at the rates specified below:

i)	After ‘10’ days and within 30 days from the date of receipt of the demand notice by the registered owner or the permit holder or the person in control of the vehicle.	Not exceeding 50% of the additional tax demanded.
ii)	After 30 days and within 60 days from the date of receipt of the demand notice by the registered owner or the permit holder or the person in control of the vehicle.	Not exceeding 100% of the additional tax demanded.
iii)	After 60 days and above from the date of receipt of the demand notice by the registered owner or the permit holder or the person in control of the vehicle.	Not exceeding 200% of the additional tax demanded.

(7) Arrears of additional tax and penalty, if any, shall be recovered as provided under section 7 of Andhra Pradesh Motor Vehicle Taxation Act, 1963”.

(1) in sub rule (1) in rule 15:-

(i) after the words “an order of levy”, the expression “**of additional tax imposed under Section 3-A or an order of levy**” shall be inserted.

- (ii) in the first proviso, after the words "an order of levy", the expression "**of additional tax imposed under Section 3-A or an order of levy**" shall be inserted.
 - (iii) in the second proviso, after the words "an order of levy", the expression "**of additional tax imposed under Section 3-A or an order of levy**" shall be inserted.
- (2) In sub-rule (2), for the words "a treasury challan for Rupees twenty towards fees", the words "**Demand Draft or challan for Rupees Two Hundred towards fees**" shall be substituted.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

**S.P.SINGH
PRINCIPAL SECRETARY TO GOVERNMENT**

To

The Commissioner of Printing, Stationery & Stores Purchases (GNS),
Chenchelguda, Hyderabad

(He is requested to publish the notification in the EO issue of A.P.Gazette dt.07.10.2010 and send 250 copies to Government).

The Transport Commissioner, A.P., Hyderabad.

The Vice Chairman & Managing Director, APSRTC, Hyderabad

The Director General & Inspector General of Police, A.P., Hyderabad

The Commissioner of Police, Hyderabad

The District Collector, Hyderabad.

The All Deputy Transport Commissioners / Regional Transport Officers, in the State **through Transport Commissioner, A.P.Hyderabad**

The Secretary to Government of India, Ministry of Road Transport & Highways, (Tr.wing), New Delhi.

The Director of Information & Public Relations, A.P, Hyderabad

Copy to:

The Law (E) Department

The Special Secretary to Chief Minister.

The PS to Minister (Transport).

The PS to Principal Secretary to Government (Transport).

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//FORWARDED:::BY ORDER//

SECTION OFFICER